Qocket No.: 1380-005

If re Application of:

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Federico Stroppolo, et al

Serial No.: 08/722,045

Examiner: --

)

) Group Art Unit: --

Filed: October 4, 1996

For: CONTROLLED RELEASE BIODEGRADABLE MICROCAPSULES

New York, NY 10036 October 1, 2004

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

LETTER TRANSMITTING POWER OF ATTORNEY

SIR:

Attached hereto is a Power of Attorney. Please make the Power of Attorney of record in the present application.

The Commissioner is hereby authorized to charge any additional fees or credit any overpayment to Deposit Account No. 08-1540. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

James V. Costigan

Registration No. 25,669

HEDMAN & COSTIGAN, P.C. 1185 Avenue of the Americas New York, NY 10036-2646 (212) 302-8989

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to:

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

on October 1, 2004

Docket No.: <u>1380-005</u>

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor

: Federico Stroppolo et al.

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r : EFFERVERSCENT PHARMACEUTICAL FORMULATIONS

ONTAINING CONTROLLED RELEASE BIODEGRADABLE MICROCAPSULES

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

POWER OF ATTORNEY

SIR:

Alpex Pharma SA, a corporation of Switzerland, the owner of the above identified application by virtue of an assignment from Elan Pharma International Limited, hereby revokes all prior Powers of Attorney and appoints as its attorneys in the above identified application:

James V. Costigan, Reg. No. 25,669; Kenneth F. Florek, Reg. No. 33,173; Alan B. Clement, Reg. No. 34,563; Martin P. Endres, Reg. No. 35,498; and Kathleen A. Costigan, Reg. No. 56,006, all of the Firm HEDMAN & COSTIGAN, P.C., 1185 Avenue of the Americas, New York, NY 10036-2646, Telephone No. (212) 302-8989, with full power to take any and all actions and to transact in connection therewith all business in the United States Patent and Trademark Office. Please address all future correspondence to:

James V. Costigan 1185 Avenue of the Americas New York, NY 10036 (212) 302-8989

Dated: Sept 28, 2004

By:

SHAHBAZ ARDALAN MANAGING DIRECTOR

Alpex Pharma SA